



LOCAL SALES AND USE TAX City of Audubon

March 17, 2026

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue
Analysis of S.F. 4232 (Kupec) / H.F. 4108 (Joy)

The bill authorizes the city of Audubon, if approved by the voters at a general election, to impose a sales and use tax of up to 0.5%.

The proceeds would be used to finance up to \$3 million for the construction of a new fire station. The bill also authorizes the city to issue up to \$3 million worth of bonds.

The tax would terminate after 20 years or when the city council determines that \$3 million has been received from the tax to pay for the costs of the project listed above, whichever is earlier. The tax could expire earlier if the city so determines by ordinance.

The bill would have no impact on state taxes.

Source: Minnesota Department of Revenue
Tax Research Division
<https://www.revenue.state.mn.us/revenue-analyses>

sf4232(hf4108) City of Audubon Local Sales Tax_1 / mk